

810-3-28-.03 Requirements for the Alabama Electronic Partnership/LLC Return of Income. **(NEW RULE)**

(1) A complete Alabama electronic partnership/LLC return of income will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same Information as a comparable Alabama partnership/LLC return of income as if filed entirely on paper.

(2) The transmission date of an Alabama electronic partnership/LLC return of income will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama partnership/LLC return of income.

Author: Kathleen F. Abrams

Authority: Sections 40—2A-7(a) (5) and 40-30-5, Code of Alabama 1975

History:

810-3-28-.04 Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing. **(NEW RULE)**

(1) The Partnership/LLC Income Return of Income Declaration for Electronic Filing requires the following information:

- (a) The partnership/LLC's name.
- (b) The partnership/LLC's Federal Employer Identification Number.
- (c) The partnership/LLC's address.
- (d) The non-separately stated income allocated and apportioned to Alabama as reported by the electronic return.
- (e) The signature of an officer/partner of the partnership/LLC, their title and date of the signature.
- (f) The signature of the electronic return originator and date of the signature.
- (g) An indication whether the electronic return originator is self-employed.
- (h) The firm name of the electronic return originator.
- (i) The address, including the zip code, of the electronic return originator.
- (j) The federal employer identification number of the electronic return originator.
- (k) If the paid preparer is different from the electronic return originator, the following information is required:
 - 1. The signature of the paid preparer and date of the signature.
 - 2. An indication whether the paid preparer is self-employed.
 - 3. The firm name of the paid preparer.
 - 4. The address, including the zip code, of the paid preparer.

(2) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C - Corporate/Partnership Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return

originator may attach to the Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Forms AL8453-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama partnership/LLC return of income.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic partnership/LLC return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a) (5) and 40-30-5, Code of Alabama 1975

History:

810-3-28-.05 Requirements for Electronic Filing Software. **(NEW RULE)**

(1) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic partnership/LLC returns of income are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164).

(2) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic partnership/LLC returns of income prepared by and transmitted by their software products.

(3) Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4505 Modernized e-File Test Package for Forms 1065/1065B.

(4) Alabama electronic partnership/LLC returns of income received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama partnership/LLC return of income must then be submitted by the taxpayers.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a) (5) and 40-30-5, Code of Alabama 1975

History:

810-3-28-.06 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program. **(NEW RULE)**

(1) Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

(2) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164).

(3) The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(4) The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax, S Corporation Income Tax and Partnership/LLC Returns (Publication AL4164) is considered just cause.

(5) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

Author: Kathleen F. Abrams

Authority: Sections 40-2A-7(a) (5) and 40-30-6, Code of Alabama 1975

History: